1902
Mil-
1900 - 01

G. R. & [X-5]

Previous references.

191 .

(Mumpl)

Later references.

File No. 46 of 11

Serial Nos. 1 —

(Incomplete)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 5 —

Part B for December 1903

SUBJECT.

Proposal to raise the House-Tax in the Bangalore City Municipality

---

Index

W D 88—GPB—50,000—24-7-16

Submitted to the Dewan

1/4/4

Rec
5/4/01

A. S. Chen
Org 25/4
26/4

"

The finances of the Municipal Committee
city should be placed
less on a precarious
condition - the heavy
cost of land by way of
Grant-in-aid of taxes
- payable on the notified
future, are very frequently
brought, but - Govt. always
that a limit has been
reached beyond which
they cannot go
without any such help-
- the important source
of revenue has certain
the termination of Govt.
been imposed Octroi,
my house tax - Kerosene
in the city, or at least
the bulk of them will
to have been stopped at
a time - when their entire
value was much below
that is at present
A careful revaluation
conducted by competent
agency should necessary
called for - The Dewan
must be good enough to
place this suggestion before
the Board and invite
their views

immediate steps to give
effect to it the result
being reported as quickly
as possible for the information
— tion of Govt. With
the cordial co-operation
of the Municipal Commissioners
who doubtless realize fully
the seriousness of the
present embarrassment
Govt trust that the evacuation
would be made with
— facility and to the
best advantage within a
reasonable time and
that the result-ing full
entailing no hardship
on house owners would
enable the Commission
to take over their duties
— cultes — to our unreasonable
extent.

Q
13/4/17.

Please give an order as
above & obtain by the
Secretary before whom I
believe the file now is
& notify immediately
— diately — I understand
that Mr Smith is away.

I have not been furnished for the past year or two with any statistics of the number of houses occupied by persons of various degrees of wealth or income. For purposes of taxation I have been unable to obtain any reliable information as to the number of houses occupied by persons of various degrees of wealth or income. For purposes of taxation I have been unable to obtain any reliable information as to the number of houses occupied by persons of various degrees of wealth or income.

13/4/17

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL, DEPARTMENTS

Short Office Note.

†Serial no 2

*Subject Letter no 123 dated the 4/7 th November 1902 from the President of the Municipal Commission, Bangalore City, asking for two experienced Amildars to establish at the present time the work of revaluing the houses in the Bangalore City

Note

In Govt Pro: no 14397 / L752-00

†Serial no 1

dated the 27th April 1901, it was observed that an important source of Municipal Revenue in the Bangalore City had not been properly developed the houses in the city or at least the bulk of them were assessed at a time when their rental value had been much below what it was then, and that a careful re-valuation conducted by competent agency seemed urgently called for. The President was requested to submit a suggestion before the Board for approval & take a moment to

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One form may be used for more than one letter or the same one as long as there is space The Office Note should be in black ink Write only on side of this form

†Serial no 2 — whom, catch words to denote nature of Subject should be stated, in red ink

effect to it It was also added that with the Co. operation of the Municipal Commissioners the re-valuation would be made satisfactorily so as to enable the Board to tide over their financial difficulty to an appreciable extent without entailing hardship on house owners.

2. With reference to the above order, the President reports in his letter No. 123 dated the 4th November 1902 that owing to the pressure of work and other causes the Vice-President, who as a rule, attends to the assessing of houses and other kindred matters has not been able to devote much attention to the work of re-valuation and ~~has~~ requests that the services of two experienced Assistants of ~~approved~~ proved ability may be deputed for a period of 12 months to carry out the work He further adds that excluding the extensions there are in all 13464 houses in the City and that at the rate of 20 houses a day by each Assistant

vide 2

houses can be revalued in a month and that at this rate the two officers with the help of the following staff may be expected to complete the work within one year.

Re establishment

2 clerks on Rs 12/- each - 288
2 peons at Rs 6/- do - 144
Total Rs 432
Pay of 2 Amins and at 150 each - 3600
4032 Total

Submitted for orders. Under the Municipal Regulation it is the President assisted by two Municipal Commissioners (vide section 68 of the Regn. Municipalities Act) that should assess houses, buildings &c and that this fact has been clearly pointed out to the President by alluding to the Commissioners' co-operation in the work. It is also not clear whether or not the suggestion of the Govt was placed before the Board as required by that order. If approved the President's attention with reasons to be also drawn to the above [illegible] Municipality in its presentation to Govt suggesting this addl. establishment

× or Vice President vide section 11

15/11/1902 - JB

15/11/1902

Submitted for approval.

President

The Dewan
through the 2nd
Councillor

IB 301
2-12-02

Personal Assistant

Please give this to me when I
visit the Vice President's office this
week.

8/12/02.

Last night I sent the Dewan
a note and a DO on the subject -
The arrangement proposed does
not seem to be quite suitable - Let-
him fix the date & the Dewan alone
in communication of any note & DO

8/12/02

Submitted to the Dewan

8/12/02

I shall speak to the Dewan
on this and other usual matters
at 6 p.m. Please give this to
me at 6 p.m. next week

23-4-03

This has been pending with me for
some time. I do not think any
special arrangements are
necessary. ~~[illegible]~~

173
6.VI.03.

An order of the kind proposed
may be issued if the Dewan has no
objection. [illegible]

In Govt Resp No 73 - 8
LM 52.00

K & B

6th July, 1903 that in reg,
the reassessment of the Values
Houses in the Bangalore
Corporation in Govt Resp No (14311 - 8?
the attention of the
was drawn to Secs 68
the Municl Regulations
was asked to depute
President, to attend to
work at once with
the remark that "Govt do not
see reason to relieve him
Vice President) of their duty
authorising the entertainment
of additional officers (two
Dvrs with establishment costing
a month) whose pay the
in the present state of
finances is not able to

With reference to the
order the President, as
Solicited by the Board, Solicits
sanction to the appointment
of an Honorary Vice-President
temporarily for one year, in
addition to the Present Vice Presdt,

for the revision
the House tax, and suggests
new system for revising
ments as given below
reasons assigned for
change.

to do duties, as no time to attend - this work

" The data on which
assessing and reassessing
houses in the City ~~is being~~
is being carried out is the
value of the buildings at
time of assessment. Not
of rental value, as it is
now done without any
or rule to go by in is, many
only a guess work and is
based on any definite
ple. The process of revis
assessment on this data
therefore necessitates
sonal inspection of each
every building on each de
by the Vice-President and
missioners engaged in
work - there being, over
the impossibility of

assessing officer or re-
viewing body of Commissioners after
a certain percentage of personal
checking as is the case in
Survey Department. If Govt
approve of this new system
and call for further information
in the matter, the details of
working under this method
and the principles involved
in it will be elaborated and
submitted to Govt for consi-
deration."

Under Sec 11 of the Repeal the Govt can appoint an Officer to be styled "Vice President of the Municipal Commissioners of Bangalore, and they cannot appoint a Honorary Vice President in addition ~~The Board of Comm~~ as the President pro tem ~~does not say that Honorary Vice President should be~~

The new system of assessing houses proposed by the President (the Board's resolution does not contain any thing on this subject) seems to be ~~opposed~~ not in harmony with Secs 68 and 69, under which the

~~President~~ Vice President of the Board shall have one office as the Vice President, also when being confined to the duties of the Health officer. But the President's letter makes it clear that the Hon Vice President should be in addition to the existing ~~ex President~~

which a building shall
be liable to pay ~~the Cantonment~~ has
to be ~~assessed~~ determined
by the President assisted by two Civilian persons of experience
on its own merits, by reference to Rules

On the draft of 8 P.M.
the 6th July last above
referred to, the Second Commissioner noted for the favourable
consideration of the Dewan
as follows regarding the affairs
of the Bangalore City Municipality

" The present arrangement
29 6 03 does not seem to be quite satisfactory", and the Dewan
has pleased to note in
reply the following.

" I shall be glad to have
a talk about the Municipa-
2 7 03 lity with him (Second Commissioner).
I shall send a separate note
soon "

Submitted for orders

Dy 3 4 9 03 The President has
once reported that the Health
Officer could manage the work

of the Vice President in addition to that of his own, subsequently stated that two Aniildans were required for attending to the collection work. The present application is for the appointment of an Honorary Vice President exclusively for the purpose of revaluing the houses in the city.

J. H.
10/4/13

[illegible]

[illegible] Devon through the 2nd Council [illegible]

Please let me have this again after we go back to Maple Cove - & with a Discussion the matter with the Devon-
26/9/03

I don't think this proposal can be entertained - The arrangements for the management of Municipal matters are now before the Council - Tenders go in & the file completed by end of - 1904.

I quite agree with Mr Taillon
that there is no use in adding
these papers to that file. Let
us alone again.

21.XI.03

Dr H... 24/11

H V H
24/11/03

Order

Session — Nunft —

No — 46 — 9[illegible]

[illegible]

The finances of the Bangalore City Municipal Commission seem to be in a deplorably low condition. The help of Govt by ways either of grants, or of loans repayable in the indefinite future, are being frequently sought, but Govt observe that a limit has been reached beyond which they cannot easily afford any such help. An important source of revenue has not, in the opinion of Govt, been properly developed, viz, house tax. Houses in the City, or at least the bulk of them, seem to be [illegible]

R. L. 1947

14397

7-52-1900 8/27/47

From the Dewan —

assessed at a time when
their rental value was much
below what it is at present.
A careful revaluation conducted
by competent agency seems
urgently called for The
President will be good enough
to place this suggestion before
the Board and with their
approval take immediate
steps to give effect to it,
the result being reported as
early as possible for the
information of Govt with
the cordial co operation of
the Municipal Commissioners,
who doubtless realize fully
the seriousness of their present
embarrassment, Govt trust
that the revaluation would be
made satisfactorily and

to

to the best advantage within a reasonable time and that the result while entailing no hardship on horse owners would ~~could~~ enable the Commission to tide over their difficulties to an appreciable extent

26/4/1901.

for Secy
26/4/1

To

The Presidt. Mil. Commn.

Bangalore Cantt.

5038. 1902/03 77

(2)

Secret
Political
Serial No

189

From The President

City Municipal Commr

Bangalore

To

The Secretary to the

Dated 7th Government of Mysore

Despatched

Received

Gent & Rev Depts

November 1902.

General No. 123

No.

Enclosure No

L.F.B.
8-11-02
Silhouette

Govt Proc: no 14397
L F 52-1900

Dt 27 April 1901 directing

the revaluation of houses

in the Bangalore city by

Competent Agency

Stating that owing to the

pressure of work & other cause

the Vice-President was not able

to attend to the above etc &

Requesting to sanction

Annual Increase of 1000 (12 lakhs

current the lowest

Office of the Municipal Commission,

City, Bangalore, November 4, 1902.

No. 123.

From

THE PRESIDENT,

MUNICIPAL COMMISSION,

BANGALORE CITY.

To The Secretary to the
Government of Mysore in the
General Revenue Depts,
Bangalore

Sir,

Adverting to Government Proceedings No. 14-397 L.J 52-1900 dated the 27th April 1901 directing the revaluation of houses in the Bangalore city by competent agency, I have the honor to state that owing to the pressure of work and other causes the Vice-President, who ordinarily attends to the assessing of houses and

duties on of

Has not been able to devote much attention to the work of revaluation ordered in the above Proceedings and [illegible] since July 1901 when the work was started only a thousand houses in the II, III and IV Divisions have been reassessed. The remaining houses in these 3 divisions as well as all the houses in the others numbering over 12,000 have yet to be revalued.

Moreover, the book required to be maintained under Section 69 of the Municipal Regulations containing the valuation and measurement and the rate assessed has not been kept up. An attempt was made so far back as

1894 on a general revision

was commenced to open a register of

the kind for each division but most of

the Registers were not completely

written up and even the books for two

divisions that were written up were not

subsequently maintained up to date.

Since 1894, no effort appears to have

been made in this direction, the collection

being made in accordance with

check Registers maintained by the

Shanbaques. The main thing that is now

required to be done is to complete

the revaluation of houses and open

fresh khêtwar Registers. These two work

cannot be done by the existing

whose time will be fully taken up for the work of collection.

I therefore beg that the services of two experienced Amildars of proved ability may be kindly deputed for a period of 12 months to carry out this work. Excluding the new extensions there are in all 13,464 houses in the city. At the rate of 20 houses a day by each Amildar 1200 houses can be revalued in one month. At this rate the two Officers with the help of the necessary staff* for the purpose, may be expected to complete the revision work within one year.

2 Assistants & Clerks } = 288
on Rs 12/ each }
2 Peons @ Rs 6/ each = 144
Total Rs 432 per year

I have the honor to be
Sir,
Your most Obedt Servant

Secretariat — Dept — 20
Vol — 40
Read — 3
(Stay)

Letter no 123 dated the 4th November 1902 from the President of the Municipal Commission, Bangalore City, asking for the services of two experienced Amildars of proved ability for a period of one year and an establishment costing Rs 432/- a year to put in hand the work of re-valuing the houses in the City, as directed G.P. no 4397 dated 27th April 1901 £52-00

A.

Order thereon no L. 73 L.T.52-00 26/7/03

Government observe that under section 68 (1) (a) of the Municipal Regulation it is for the President or vice-President assisted by a Committee under section 68 of the

Municipal Commissioners that should assess houses, buildings &c and not the Annidvar, and that this fact has been clearly indicated in the order of the 27th April 1901 by alluding therein to the Commissioners' Co. operation in the work. Further it is not clear whether or not the suggestion of Government was placed before the Board as required by that order, and how the Municipality in its present condition could meet this additional cost, and why the Vice-President who is expected to return from leave should not be asked to do this work himself.

The Pres. Inl Commrs
Bangalore City

Note for the favourable consideration of the Dewan.

The present work should be left over to be undertaken by the new Commissioners

2.9.1903

The Vice President should be called upon to attend to this matter - he should see reason to relieve him of this duty or to authorise the entertainment of additional officers where the Board is not able to [illegible]

L 473

1. 9. 03

9/03 S.V.R. 9-9-03

35 Note Cards for order

3.9.03

From

The President,
Municipal Commission,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Genl. & Rev. Departments,
Bangalore.

Dated 29 August 1903

Received

General No. 57

No.

Enclosure No. 1

Stating that the present System of revaluation of houses in the City which involves personal inspection by the President + Inspecting Commrs of each house cannot be satisfactorily or expeditiously done + requesting the appointment of an Honorary Vice-President for one year or if approved, a revised System of Valuation whereby a certain percentage of the houses only may be inspected for purposes of Valuation, will be elaborated + submitted for consideration [illegible] of Govt

1473.

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, August 29, 1903
31,

No. 57
Encl 1

FROM

THE PRESIDENT,
Municipal Commission,
Bangalore City.

To

The Secretary to the Government
of His Highness the Maharaja of Mysore,
General & Revenue Departments,
Bangalore.

SIR,

With reference to Government Proceedings no. 1473 / 1752-00 dated the 6th ultimo declining to authorize, for reasons stated, the employment of additional officers in connection with the work of revision of assessment of houses in the City, I have the honor to state that the question was considered by the Board at the meeting of the 30th ultimo and copy of their resolution

to request Government to appoint an (Honorary Vice-President temporarily for one year is herewith submitted.

The revision of Municipal Taxes was ordered for the first time in 1891. There was at that time a City Auditor exclusively attending to municipal work— besides a full-time Vice-President. Nevertheless, the revision work which was started in the middle of 1893, was left incomplete, in the following year. Out of 12,714 houses, only 7,816 houses were revalued during the interval. Only some of the houses in four Divisions were reassessed. The other three Divisions were left untouched.

Again

again in 1901, Government ordered the revaluation of houses in the City. There was then a full time Vice-President who, having been relieved of Supervision of Conservancy and other works by the appointment of a full-time Health Officer, had actually very little else to do. Work was started by him only in three Divisions and in these, out of 7,792 houses, only 1,245 were reassessed and at that stage the work was abruptly left.

Under the existing arrangement the Vice-President in addition to his own office and executive duties as such, has also to look after

Conservancy and Health Department in general and to attend to Plague Preventive Measures &c. He can therefore hardly be expected to find time to go through the work of revaluation systematically everyday. I therefore request that Sanction of Government may be kindly obtained to the Board's proposal as, in the absence of a Special Officer exclusively deputed for the purpose, the work of revision cannot be proceeded with with any Satisfactory results either as regards efficiency expedition. The data on which the

apesing and reapesing of houses in the City, is being carried out is the rental value of the buildings at the time of apesment. The fixing of rental value as it is being now done without any standard or rule to go by, is in many cases only a Guesswork and is not based on any definite principle. The process of reversing apesment on this data therefore necessitates personal inspection of each and every building on each occasion by the Vice-President and Commissioners engaged in the work there being even then the pros

difference of opinion among them
in several cases as to the rental-
value of a house for the time being.
Valuation or its revision under such
uncertain and cumbersome principle
cannot be strictly correct or fair
in most cases, not to speak of the
indefinite delay and the amount
of trouble involved in it. It therefore
seems to me desirable that a simpler
more definite and correct method
of valuation must be brought into
use based on certain recognized principles.
To begin with, a standard unit of
value for a building of a fixed area

under each class of houses in different localities should be determined with the aid of experts. When a Graduated Scale of rental value calculated on the standard unit should be drawn up and the whole method reduced to a set of rules for the guidance of the Collection Staff — whose figures of valuation or revaluation may be ratified by the Assessing Officer or revising body of Commissioners after a certain percentage of personal checkings as is the case in the Survey Department. If Government adopts this new system and calls for it

information in the matter, the details of working under this method and the principles involved in it will be elaborated and submitted to Government for consideration.

I have the honor to be

Sir,

Your most obedient Servant,

Alexander

President.

Extract from the Proceedings of an Ordinary Meeting of the Board dated the 30th July 1903

x x x

5 Government Proceedings No. L 73—L. F. 52-00, dated the 6th July 1903, directing the Vice-President to proceed with the work of re-valuing houses in the City with the aid of two Municipal Commissioners, as laid down in Section 68 of the Municipal Regulation, and drawing attention of the President to the Order of Government dated 27th April 1901.

Resolved that as the Vice President has so many multifarious duties to attend to under the present arrangement that it is impossible for him to attend to this work properly and that Government be asked to appoint an Honorary Vice-President for a temporary period of one year.

Sd/ H H Sparkes

President

Copy

H H Sparkes

President

Mysore Govt., Gen. & Rev. Secretariat
Local Board Branch

File No. (if any) and its date—
LH 52 1903

Section Mup
No 46
Serial No 5

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:
Letter No 57 of the 20th April 1903 from the President Munic Comm, Bangalore City, stating that with reference to Govt Progs No 73 dy 6th June 1903 LH 52 00 that the Vice-President who has to do multifarious duties has no time to attend to the revision of House tax, and, ~~Order:~~ therefore, requesting the appointment of an Honorary Vice President for one year to do this work and suggesting a new system for revising assessment.

Order thereon. No 2035 / LH 52-5.
Dated 3/11/03
Govt are not prepared to ~~Sanction~~ ~~Entertain~~ the proposals made in the above ~~memo be~~ ~~submitted~~

To The President, Munic Comm. Bangalore C.

H. —
24/11/03
See "Inst" VI
25/11/03